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SB-447 Property taxes: equalization: multicounty assessment appeals boards. (2017-2018)

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Senate Bill No. 447

CHAPTER 132

An act to add and repeal Chapter 1.5 (commencing with Section 1750) of Part 3 of Division 1 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor July 24, 2017. Filed with Secretary of State July 24, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

SB 447, Nielsen. Property taxes: equalization: multicounty assessment appeals boards.

The California Constitution and existing property tax law generally provide for the equalization of valuations of a county assessor by a county board of equalization or an assessment appeals board. The California Constitution additionally authorizes counties to establish a joint assessment appeals board, and requires the Legislature to provide a procedure for 2 or more county boards of supervisors to jointly create one or more assessment appeals boards.

This bill would authorize the boards of supervisors of 2 or more counties to establish a multijurisdictional assessment appeals board to equalize the valuation of taxable property within each participating county by enactment of an ordinance in each participating county, as defined, for a period of not less than 4 years. The bill would require the board to comply with rules and regulations as may be adopted by the participating counties or the State Board of Equalization, and with existing statutory provisions governing equalization proceedings before a multijurisdictional board.

The bill would require that the board include a minimum of 3 members, comprised of at least one appointed representative from each participating county, to serve for a term to be determined by the participating counties, as provided. The bill would require members of the board to meet specified eligibility and training requirements. The bill would also provide for the admission of new participating counties and the withdrawal of existing participating counties.

The bill would repeal its provisions on January 1, 2028.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Chapter 1.5 (commencing with Section 1750) is added to Part 3 of Division 1 of the Revenue and Taxation Code, to read:

CHAPTER 1.5. Multijurisdictional Assessment Appeals Boards
Article 1. Findings and Declarations

1750. The Legislature finds and declares all of the following:

(a) Section 16 of Article XIII of the California Constitution provides that the county board of supervisors, or one or more assessment appeals boards created by the county board of supervisors, constitutes the county board of equalization for a county.

(b) However, two or more county boards of supervisors may, under Section 16, jointly create one or more assessment appeals boards to serve as the county board of equalization for each of the participating counties.

(c) Section 16 additionally requires the Legislature to provide for the procedure by which two or more county boards of supervisors may jointly create one or more assessment appeals boards.

Article 2. Definitions

1751. For the purposes of this chapter, the following definitions shall apply:

(a) "Multijurisdictional assessment appeals board" or "board" means a board established by two or more counties pursuant to this chapter meeting as an assessment appeals board on behalf of the participating counties.

(b) "Participating county" means a county that has entered into an agreement, by enactment of an ordinance pursuant to Section 1752.1, to create a multijurisdictional assessment appeals board for the purpose of equalizing the valuation of assessed property.

Article 3. Establishment and Procedure

1752. (a) The boards of supervisors of two or more counties may establish a multijurisdictional assessment appeals board pursuant to this chapter to equalize the valuation of taxable property within each participating county.

(b) A board of supervisors of a participating county, or any assessment appeals board created by a board of supervisors of a participating county, shall not constitute the county board of equalization during the period in which a multijurisdictional assessment appeals board exists pursuant to this chapter.

1752.1. A multijurisdictional assessment appeals board shall be established by enactment of an ordinance, which shall be operative for not less than four years, by each participating county.

1752.2. The participating counties may adopt a set of rules and regulations for the multijurisdictional assessment appeals board. If the participating counties do not adopt a set of rules and regulations, the board shall operate pursuant to Article 1 (commencing with Section 301) of Chapter 3 of Division 1 of Title 18 of the California Code of Regulations, as those provisions read on January 1, 2017.

1752.3. Unless otherwise specified in this chapter, the multijurisdictional assessment appeals board shall operate in accordance with Article 1 (commencing with Section 1601), Article 1.5 (commencing with Section 1620), Article 1.7 (commencing with Section 1636), and Article 1.9 (commencing with Section 1642) of Chapter 1, as those provisions relate to the functions of assessment appeals boards.

Article 4. Organization

1753. The multijurisdictional assessment appeals board shall include a minimum of three members, comprised of at least one appointed representative from each participating county. The board of supervisors of each participating county shall appoint one or more representatives to serve on the multijurisdictional assessment appeals board as either members or alternates.

1753.1. (a) A member of the multijurisdictional assessment appeals board shall serve for a term determined by the participating counties, subject to subdivision (b).

(b) The lengths of the terms of members of the multijurisdictional assessment appeals board shall be structured so that not more than two members' terms expire concurrently.

(c) Members of the multijurisdictional assessment appeals board shall meet all eligibility requirements set forth in Section 1624 and all training requirements set forth in Sections 1624.01 and 1624.02, as those sections read on January 1, 2017.

(d) A participating county may remove its appointed representative for cause by enactment of a resolution, adopted by a majority vote of the board of supervisors.

1753.2. Members of the board of supervisors are ineligible to serve as members or alternates to the multijurisdictional assessment appeals board.

1753.3. Any legal action filed by the county assessor or an assessee challenging the board's determination shall be filed in the superior court with jurisdiction where the property that is the subject of the appeal is located.

Article 5. Lead Clerk

1754. (a) The county clerk of the county where the appeal originated shall be designated as the lead clerk for the purposes of scheduling a hearing on an appeal before the board and coordinating with the county clerks of each participating county, unless the participating counties appoint a single county clerk to serve as the lead clerk for the multijurisdictional assessment appeals board.

(b) If the participating counties appoint a single county clerk to serve as the lead clerk for the multijurisdictional assessment appeals board, the agreement between the participating counties shall provide for the allocation of costs and reimbursements associated with the activities of the board among the participating counties.

Article 6. Admission and Withdrawal

1755. A county may be added as a participating county by enactment of a resolution by a majority of the current participating counties and subsequent enactment of an ordinance by the new participating county.

1755.1. (a) A participating county may withdraw from the multijurisdictional assessment appeals board by enactment of an ordinance terminating its membership.

(b) A participating county seeking to withdraw from the multijurisdictional assessment appeals board shall, by resolution, provide two years' advance notice to the participating counties prior to withdrawal to allow for the disposal of all matters scheduled or pending before the board. Any matters filed before the two-year notice period ends that have not been heard and decided on the effective date of the termination shall automatically be referred to and be heard for final determination by the local board of equalization or successor board in the county from which the appeal was filed.

Article 7. Repeal Date

1756. This chapter shall remain in effect only until January 1, 2028, and as of that date is repealed.